

## CONSOLIDATED CASH FLOW STATEMENT

### 綜合現金流量表

Year ended 31 March 2006 截至二零零六年三月三十一日止年度

			2006 二零零六年 HK\$'000 千港元	2005 二零零五年 HK\$'000 千港元 (Restated) (重列)
	Notes 附註			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>經營業務之現金流量</b>		
Profit/(loss) before tax		除稅前溢利/(虧損)		
From continuing operations		來自持續經營業務	693	(5,807)
From discontinued operations		來自已終止經營業務	(7,855)	(1,717)
Adjustments for:		就下列各項之調整：		
Finance costs	6	融資成本	4,649	4,786
Interest income	5	利息收入	(267)	(25)
Gains on disposal of items of property, plant and equipment	5	出售物業、廠房及 設備項目之收益	(23)	-
Waiver of accounts payable	5	應付賬款豁免	-	(294)
Share option expenses	7	購股權開支	466	-
Impairment of items of property, plant and equipment	7	物業、廠房及 設備項目之減值	3,873	111
Provision/(write-back of provision) against inventories	7	存貨之撥備/ (撥備撥回)	(485)	828
Depreciation of items of property, plant and equipment	7	物業、廠房及設備 項目之折舊	4,285	8,892
Depreciation of investment properties	7	投資物業之折舊	430	-
Recognition of prepaid land lease payments	7	確認預付土地租賃款項	728	728
Revaluation surplus on leasehold buildings	7	租賃樓宇重估之盈餘	-	(1,164)
Provision for impairment of accounts receivable	7	應收賬款減值之 撥備	-	290
Gain on disposal of subsidiaries	30(b)	出售附屬公司之收益	(66)	(8,030)
Operating profit/(loss) before working capital changes		營運資金變動前之 經營溢利/(虧損)	6,428	(1,402)
Increase in inventories		存貨之增加	(824)	(5,695)
Increase in accounts receivable		應收賬款之增加	(20,540)	(40,328)
Decrease/(increase) in prepayments, deposits and other receivables		預付款項、按金及其他應收 賬款之減少/(增加)	596	(1,025)
Increase/(decrease) in accounts payable		應付賬款之增加/(減少)	(6,246)	17,321
Increase in other payables and accruals		其他應付賬款及應計款項之增加	864	3,640
Increase in an amount due to a related company		應付一間關連公司款項之 增加	543	-
Cash used in operations		經營業務動用之現金	(19,179)	(27,489)
Overseas taxes paid		已付海外稅項	(1,608)	-
Net cash outflow from operating activities		經營業務現金流出淨額	(20,787)	(27,489)

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<b>CASH FLOWS FROM INVESTING ACTIVITIES 投資活動之現金流量</b>			
Interest received 已收利息		267	25
Purchases of items of property, plant and equipment 購置物業、廠房及設備項目	14	(481)	(681)
Proceeds from disposal of items of property, plant and equipment 出售物業、廠房及設備項目所得款項		23	–
Disposal of subsidiaries 出售附屬公司	30(b)	2,707	9
Net cash inflow/(outflow) from investing activities 投資活動之現金流入/(流出)淨額		2,516	(647)
Net cash outflow from operating activities and investing activities 經營業務及投資活動之現金流出淨額		(18,271)	(28,136)
<b>CASH FLOWS FROM FINANCING ACTIVITIES 融資活動之現金流量</b>			
Proceeds from issue of shares 發行股份所得款項	27(a)	–	22,055
Share issue expenses 股份發行開支	27	–	(1,165)
Repayment of bank loans 償還銀行貸款		(4,413)	(4,002)
Repayment of an other loan 償還其他貸款			
Drawdown/(repayment) of loans from the immediate holding company 提取/(償還)直接控股公司提供之貸款		(6,500) (3,150)	(1,500) 21,150
Drawdown of a loan from a minority shareholder 提取一位少數股東提供之貸款		–	1,127
Drawdown of a loan from a director of a subsidiary 提取一間附屬公司之一位董事提供之貸款		4,650	–
Increase in an amount due to a minority shareholder 應付一位少數股東款項之增加		13,061	12,643
Redemption of convertible bonds 贖回可換股債券	25	(2,167)	(8,166)
Interest paid 已付利息		(2,097)	(1,943)
Net cash inflow/(outflow) from financing activities 融資活動之現金流入/(流出)淨額		(616)	40,199
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS 現金及現金等值物之增加/(減少)淨額		(18,887)	12,063
Cash and cash equivalents at beginning of year 年初之現金及現金等值物		24,000	11,937
Effect of foreign exchange rate change 匯率變動之影響		10	–
CASH AND CASH EQUIVALENTS AT END OF YEAR 年終之現金及現金等值物		5,123	24,000
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS 現金及現金等值物結餘分析</b>			
Cash and bank balances 現金及銀行結餘		5,123	24,000